

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 10-1877

WINFRED F. NICHOLSON,

Plaintiff - Appellant,

v.

THERESA V. DANIELS, Internal Revenue Service,

Defendant - Appellee.

Appeal from the United States District Court for the Eastern District of Virginia at Alexandria. Claude M. Hilton, Senior District Court. (1:10-cv-00168-CMH-TCB)

Submitted: December 16, 2010

Decided: December 22, 2010

Before GREGORY, DUNCAN, and DAVIS, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Winfred F. Nicholson, Appellant Pro Se. Dennis Carl Barghaan, Jr., Assistant United States Attorney, Alexandria, Virginia; Steven Wesley Parks, Rachel Ida Wollitzer, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Winfred F. Nicholson appeals the district court's order dismissing, pursuant to 28 U.S.C. § 1915(e)(2)(B) (2006), his complaint in which he challenged the validity of the federal income tax statutes and the Internal Revenue Service's levies to collect his income tax liabilities. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Nicholson v. Daniels, No. 1:10-cv-00168-CMH-TCB (E.D. Va. filed July 12, 2010; entered July 13, 2010). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED